



Quarterly Summary of Federal, State, and Local Tax Revenue

APRIL-JUNE 1991

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT-91Q2
Issued December 1991

Tax collections of Federal, State, and local governments totaled \$1,145.5 billion during the 12 months ending June 1991, an increase of 2.2 percent from the amount collected during the 12 months ending June 1990. Federal tax collections were \$631.9 billion, up 0.6 percent during this period. State tax collections totaled \$309.3 billion, up 3.4 percent this period, and local government taxes amounted to \$204.3 billion, an increase of 5.1 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1991 and June 1990.

During the second quarter of calendar year 1991, collections of Federal, State, and local taxes amounted to \$326.5 billion. Compared to the corresponding quarter of 1990, this is a decrease of \$2.6 billion or 0.8 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1991 these Federal "taxes" amounted to \$111.7 billion. (See appendix B.) Included, however, are all receipts

Figure 1.

Twelve-Month Federal, State, and Local Tax Collections: June 1991 and 1990

(Billions of dollars)

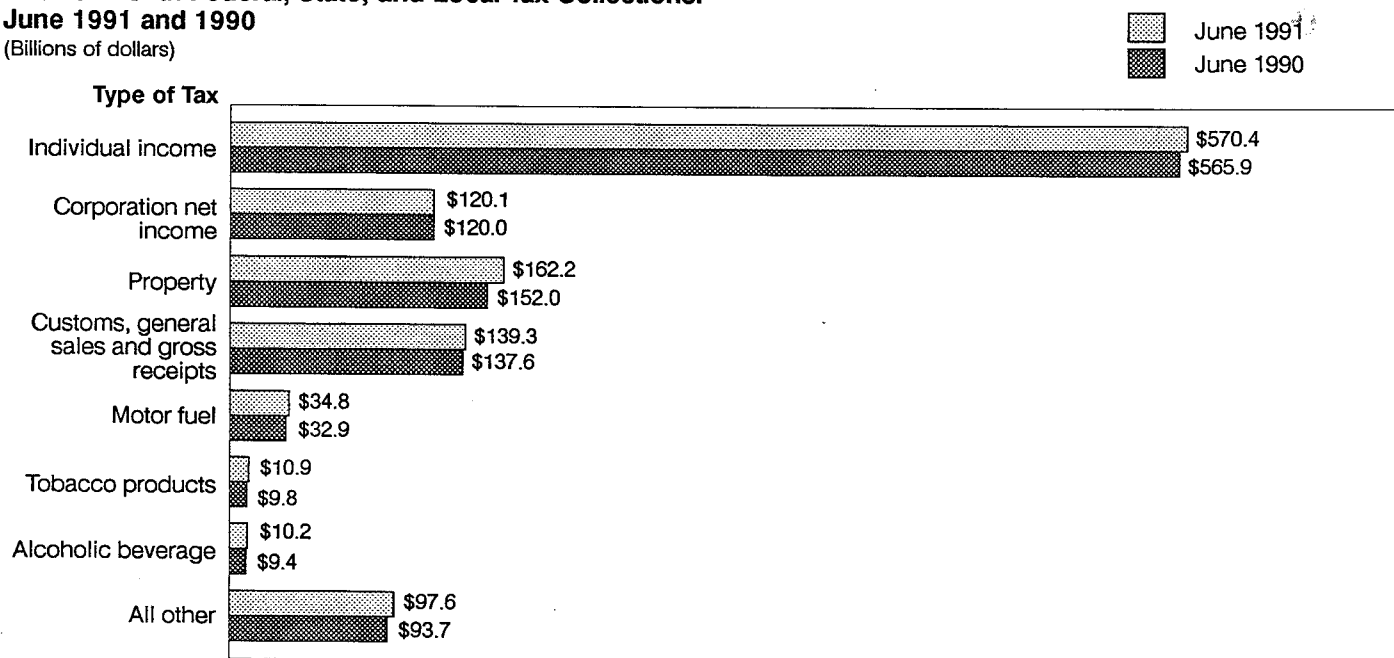


Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1991 and 1990

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending June— (million dollars)		Percent change
	1991	1990	
Total	\$1,145,493	\$1,121,268	2.2
Individual income	570,374	565,874	0.8
Corporation net income	120,116	120,028	0.1
Property	162,167	152,031	6.7
Customs, general sales and gross receipts	139,347	137,578	1.3
Motor fuel	34,838	32,884	5.9
Tobacco product sales	10,863	9,760	11.3
Alcoholic beverage sales	10,238	9,367	9.3
All other	97,550	93,746	4.1

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11.1 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1990* and *State Government Finances: 1990*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1989-90*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
Second Quarter 1991 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1991											
2nd quarter	326,500	193,536	132,964	173,774	40,049	33,646	35,494	8,532	2,955	2,963	29,087
1st quarter	257,101	125,823	131,278	117,405	24,115	43,262	35,072	8,458	2,496	2,441	23,852
1990											
4th quarter	289,660	156,703	132,957	138,457	29,892	50,716	34,001	9,149	2,687	2,650	22,108
3rd quarter	272,232	155,800	116,432	140,738	26,060	34,543	34,780	8,699	2,725	2,184	22,503
2nd quarter	329,120	200,774	128,346	176,673	41,641	31,061	35,264	8,090	2,481	2,524	31,386
1st quarter	258,139	130,656	127,483	124,487	22,473	40,221	35,884	8,209	2,311	2,095	22,459
1989											
4th quarter	271,618	145,471	126,147	130,390	26,704	47,752	33,342	8,308	2,568	2,482	20,072
3rd quarter	262,391	150,917	111,474	134,324	29,210	32,997	33,088	8,277	2,400	2,266	19,829
2nd quarter	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st quarter	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
June 1991	1,145,493	631,862	513,631	570,374	120,116	162,167	139,347	34,838	10,863	10,238	97,550
March 1991	1,148,113	639,100	509,013	573,273	121,708	159,582	139,117	34,396	10,389	9,799	99,849
December 1990	1,149,151	643,933	505,218	580,355	120,066	156,541	139,929	34,147	10,204	9,453	98,456
September 1990	1,131,109	632,701	498,408	572,288	116,878	153,577	139,270	33,306	10,085	9,285	96,420
June 1990	1,121,268	627,818	493,450	565,874	120,028	152,031	137,578	32,884	9,760	9,367	93,746
March 1990	1,117,861	627,193	490,668	563,089	124,847	149,617	138,693	32,756	9,846	9,179	89,834
December 1989	1,100,227	618,138	482,089	553,777	125,057	146,144	135,624	32,799	9,654	9,208	87,964
September 1989	1,089,663	615,853	473,810	546,002	129,285	140,741	134,373	33,198	9,639	9,223	87,202
June 1989	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Property tax data for the period September 1988 to March 1991 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1991 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1991											
2nd quarter	193,536	142,290	31,868	3,703	⁴ 3,032	1,366	2,002	⁴ 1,441	⁴ 2,112	3,089	2,633
1st quarter	125,823	90,099	19,131	3,835	3,366	1,104	1,535	1,668	1,786	2,542	757
1990											
4th quarter	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	² 2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	³ 864	1,295	1,749	³ 452	1,908	³ 684
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,082	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
12 MONTHS ENDING											
June 1991	631,862	463,095	97,439	16,161	13,628	4,760	6,568	6,758	6,292	10,964	6,197
March 1991	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.⁴Estimated.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3 National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1991 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1991												
2nd quarter	132,964	88,082	44,882	31,484	8,181	33,646	31,791	5,500	1,589	961	3,293	16,519
1st quarter.....	131,278	77,115	54,163	27,306	4,984	43,262	31,237	5,092	1,392	906	3,124	13,975
1990												
4th quarter	132,957	72,816	60,141	24,139	4,461	50,716	29,812	5,374	1,591	909	2,598	13,357
3rd quarter	116,432	71,281	45,151	24,350	5,051	34,543	30,346	5,244	1,531	894	2,558	11,915
2nd quarter	128,346	86,378	41,968	31,192	8,140	31,061	31,204	5,161	1,501	907	3,255	15,925
1st quarter.....	127,483	76,212	51,271	26,439	5,469	40,221	31,791	4,906	1,365	870	2,948	13,474
1989												
4th quarter	126,147	68,315	57,832	23,065	4,711	47,752	29,106	4,900	1,420	861	2,461	11,871
3rd quarter	111,474	68,200	43,274	22,983	5,089	32,997	29,253	4,945	1,427	837	2,504	11,439
2nd quarter	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st quarter.....	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter	111,232	75,143	38,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter.....	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter.....	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986												
4th quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,664	3,656	1,212	885	2,515	12,944
1st quarter.....	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
12 MONTHS ENDING												
June 1991	513,631	309,294	204,337	107,279	22,677	162,167	123,186	21,210	6,103	3,670	11,573	55,766
March 1991.....	509,013	307,590	201,423	106,987	22,636	159,582	122,599	20,871	6,015	3,616	11,535	55,172
December 1990.....	505,218	306,687	198,531	106,120	23,121	156,541	123,153	20,685	5,988	3,580	11,359	54,671
September 1990.....	498,408	302,186	196,222	105,046	23,371	153,577	122,447	20,211	5,817	3,532	11,222	53,185
June 1990	493,450	299,105	194,345	103,679	23,409	152,031	121,054	19,912	5,713	3,475	11,168	52,709
March 1990	490,668	296,986	193,682	102,630	24,544	149,617	122,259	19,691	5,615	3,459	11,055	51,798
December 1989.....	482,089	292,636	189,453	101,543	25,169	146,144	119,143	19,140	5,505	3,418	10,913	51,114
September 1989.....	473,810	290,133	183,677	100,312	25,994	140,741	117,923	18,826	5,349	3,413	10,756	50,496
June 1989	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989.....	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,347	10,051	47,476
March 1988.....	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987.....	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986.....	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1988-89. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." Property tax data for the period September 1988 to March 1991 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1991 and Prior Periods

(Million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending June			Area	Area population, 1990 ¹	Collections, 12 months ending June		
		1991	1990	Percent change			1991	1990	Percent change
ALABAMA									
Jefferson County	651,525	209.5	200.0	5.0	Sarasota County	277,776	230.6	204.4	12.8
Mobile County	378,643	71.0	72.9	-2.6	Volusia County	370,712	241.9	255.8	-5.4
ARIZONA									
Maricopa County	2,122,101	1,584.2	1,439.9	10.0	GEORGIA				
Pima County	666,880	414.8	458.1	-9.5	Cobb County	447,745	248.2	256.4	-3.2
ARKANSAS									
Pulaski County	349,660	143.5	119.8	19.8	De Kalb County	545,837	416.0	392.3	6.0
CALIFORNIA									
Alameda County	1,279,182	746.7	704.6	6.0	Fulton County	648,951	752.3	719.9	4.5
Contra Costa County	803,732	688.7	631.1	9.1	HAWAII				
Fresno County	667,490	286.8	269.9	6.3	Honolulu County	836,231	346.0	304.1	13.8
Kern County	543,477	433.6	410.7	5.6	ILLINOIS				
Los Angeles County	8,863,164	5,416.3	4,907.3	10.4	Cook County	5,105,067	4,986.2	4,807.2	3.7
Monterey County	355,660	(NA)	(NA)	(NA)	Du Page County	781,666	908.6	808.6	12.4
Orange County	2,410,556	1,893.1	1,703.4	11.1	Kane County	317,471	244.7	266.1	-8.1
Riverside County	1,170,413	(NA)	(NA)	(NA)	Lake County	516,418	567.4	507.4	11.8
Sacramento County	1,041,219	499.1	450.7	10.7	St. Clair County	262,852	(NA)	145.9	(NA)
San Diego County	2,498,016	1,483.9	1,356.7	9.4	Will County	357,313	287.4	263.5	9.1
San Francisco County	723,959	553.2	529.3	4.5	Winnebago County	252,913	140.5	128.7	9.2
San Joaquin County	480,628	224.1	199.1	12.6	INDIANA				
San Mateo County	649,623	544.5	501.1	8.7	Allen County	300,836	174.5	160.8	8.5
Santa Barbara County	369,608	221.4	209.7	5.6	Lake County	475,594	378.3	353.1	7.1
Santa Clara County	1,497,577	1,221.0	1,063.0	14.9	Marion County	797,159	(NA)	(NA)	(NA)
Solano County	340,421	186.4	170.1	9.6	IOWA				
Sonoma County	388,222	263.0	239.2	9.9	Polk County	327,140	264.9	241.7	9.6
Stanislaus County	370,522	161.8	161.0	.5	KANSAS				
Tulare County	311,921	103.5	108.9	-4.9	Johnson County	355,054	370.9	356.3	4.1
Ventura County	669,016	472.4	399.6	18.2	Sedgwick County	403,662	(NA)	232.2	(NA)
COLORADO					KENTUCKY				
Adams County	265,038	169.0	163.9	3.1	Jefferson County	664,937	251.5	236.4	6.4
Arapahoe County	391,511	332.1	327.3	1.5	LOUISIANA				
Denver County	467,610	349.2	352.1	-0.8	East Baton Rouge Parish	380,105	94.6	93.7	1.0
El Paso County	397,014	(NA)	253.6	(NA)	Jefferson Parish	448,306	169.5	136.4	24.3
Jefferson County	438,430	281.7	273.6	3.0	Orleans Parish	496,938	189.6	201.0	-6.0
CONNECTICUT					MARYLAND				
Fairfield County	827,645	1,171.6	1,043.3	12.3	Anne Arundel County	427,239	248.2	235.2	5.5
Hartford County	851,783	1,049.7	926.2	13.3	Baltimore County	692,134	411.8	348.7	18.1
New Haven County	804,219	812.7	743.5	9.3	Baltimore City	736,014	439.6	420.8	4.5
New London County	254,957	243.9	212.7	14.7	Montgomery County	757,027	725.0	703.7	3.0
DELAWARE					Prince George's County	729,268	434.9	398.7	9.1
New Castle County	441,946	157.1	149.8	4.8	MASSACHUSETTS				
DISTRICT OF COLUMBIA					Bristol County	506,325	266.8	255.7	4.3
Washington, DC	606,900	845.8	737.1	14.7	Essex County	670,080	542.0	495.4	9.4
FLORIDA					Hampden County	456,310	259.8	240.3	8.1
Brevard County	398,978	222.9	205.2	8.6	Middlesex County	1,398,468	1,290.1	1,243.4	3.8
Broward County	1,255,488	1,106.2	975.3	13.4	Norfolk County	616,087	547.4	538.5	1.7
Dade County	1,937,094	1,548.4	1,287.7	20.2	Plymouth County	435,276	311.2	289.8	7.4
Duval County	672,971	377.9	344.0	9.8	Suffolk County	663,906	632.1	583.1	8.4
Escambia County	262,798	91.9	82.9	10.8	Worcester County	709,705	376.3	366.1	2.8
Hillsborough County	834,054	578.3	548.3	5.5	MICHIGAN				
Lee County	335,113	320.1	277.0	15.6	Genesee County	430,459	335.6	312.8	7.3
Orange County	677,491	594.4	522.3	13.8	Ingham County	281,912	238.0	228.5	4.1
Palm Beach County	863,518	1,118.1	950.0	17.7	Kent County	500,631	397.2	373.9	6.2
Pinellas County	851,659	596.2	551.7	8.1	Macomb County	717,400	599.2	615.2	-2.6
Polk County	405,382	183.4	169.0	8.5	Oakland County	1,083,592	1,434.5	1,322.5	8.5
					Washtenaw County	282,937	283.4	273.8	3.5
					Wayne County	2,111,687	1,825.1	1,591.5	14.7

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1991 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending June			Area	Area population, 1990 ¹	Collections, 12 months ending June		
		1991	1990	Percent change			1991	1990	Percent change
MINNESOTA					Hamilton County	866,228	612.7	612.9	-
Dakota County	275,227	232.9	222.6	4.6	Lorain County	271,126	139.6	134.5	3.9
Hennepin County	1,032,431	1,279.7	1,203.3	6.4	Lucas County	462,361	284.8	280.2	1.6
Ramsey County	485,765	444.6	419.6	6.0	Mahoning County	264,806	110.4	111.6	-1.1
MISSISSIPPI					Montgomery County	573,809	324.3	287.0	13.0
Hinds County	254,441	(NA)	(NA)	(NA)	Stark County	367,585	155.7	160.2	-2.8
MISSOURI					Summit County	514,990	308.2	295.2	4.4
Jackson County	633,232	359.3	301.1	19.3	OKLAHOMA				
St. Louis County	993,529	740.9	672.6	10.1	Oklahoma County	599,611	204.0	205.9	-0.9
St. Louis City	396,685	161.3	152.8	5.5	Tulsa County	503,341	214.1	192.3	11.4
NEBRASKA					OREGON				
Douglas County	416,444	321.8	318.0	1.2	Clackamas County	278,850	246.5	202.5	21.7
NEVADA					Lane County	282,912	233.0	230.6	1.0
Clark County	741,459	260.3	249.8	4.2	Multnomah County	583,887	659.2	630.3	4.6
NEW HAMPSHIRE					Washington County	311,554	326.2	296.3	10.1
Hillsborough County	336,073	409.1	359.0	14.0	PENNSYLVANIA				
NEW JERSEY					Allegheny County	1,336,449	1,029.8	988.2	4.2
Bergen County	825,380	1,280.4	1,185.5	8.0	Berks County	336,523	147.6	130.6	13.0
Burlington County	395,066	388.4	339.6	14.4	Bucks County	541,174	408.4	385.9	5.8
Camden County	502,824	502.1	454.0	10.6	Chester County	376,396	116.6	115.6	.9
Essex County	778,206	943.8	762.1	23.8	Delaware County	547,651	259.9	279.8	-7.1
Hudson County	553,099	613.0	556.2	10.2	Erie County	275,572	(NA)	153.8	(NA)
Mercer County	325,824	379.4	348.5	8.9	Lancaster County	422,822	93.3	91.0	2.5
Middlesex County	671,780	928.1	814.6	13.9	Lehigh County	291,130	193.3	181.6	6.4
Monmouth County	553,124	883.2	718.3	23.0	Luzerne County	328,149	112.6	99.7	12.9
Morris County	421,353	675.0	602.0	12.1	Montgomery County	678,111	492.2	443.9	10.9
Ocean County	433,203	582.1	518.6	12.2	Philadelphia County	1,585,577	707.5	647.5	9.3
Passaic County	453,060	488.1	471.9	3.4	Westmoreland County	370,321	158.8	152.2	4.3
Union County	493,819	676.7	602.9	12.2	York County	339,574	154.3	129.8	18.8
NEW MEXICO					RHODE ISLAND				
Bernalillo County	480,577	150.1	153.9	-2.5	Providence County	596,270	465.0	446.0	4.3
NEW YORK					SOUTH CAROLINA				
Albany County	292,594	242.3	222.5	8.9	Charleston County	295,039	176.6	164.2	7.5
Dutchess County	259,462	277.2	250.1	10.9	Greenville County	320,167	163.2	161.4	1.1
Erie County	968,532	959.2	826.4	16.1	Richland County	285,720	147.9	149.1	-0.8
Monroe County	713,968	746.7	646.5	15.5	TENNESSEE				
Nassau County	1,287,348	2,298.5	2,231.4	3.0	Davidson County	510,784	247.4	260.6	-5.1
New York City	7,322,564	7,317.3	6,569.7	11.4	Hamilton County	285,536	138.2	136.5	1.2
Oneida County	250,836	179.4	165.1	8.7	Knox County	335,749	123.3	122.4	.7
Onondaga County	468,973	485.9	437.7	11.0	Shelby County	826,330	308.6	316.1	-2.4
Orange County	307,647	306.5	277.8	10.3	TEXAS				
Rockland County	265,475	(NA)	331.2	(NA)	Bexar County	1,185,394	701.1	651.4	7.6
Suffolk County	1,321,864	2,028.6	2,080.2	-2.5	Cameron County	260,120	86.5	67.0	29.2
Westchester County	874,866	1,543.1	1,485.3	3.9	Dallas County	1,852,810	1,772.4	1,703.3	4.1
NORTH CAROLINA					El Paso County	591,610	255.0	236.4	7.9
Cumberland County	274,566	69.0	68.1	1.3	Harris County	2,818,199	1,981.7	1,917.3	3.4
Forsyth County	265,878	142.0	122.6	15.8	Hidalgo County	383,545	113.8	104.7	8.6
Guilford County	347,420	200.5	177.6	12.9	Nueces County	291,145	205.3	195.6	5.0
Mecklenburg County	511,433	338.2	313.2	8.0	Tarrant County	1,170,103	575.5	554.0	3.9
Wake County	423,380	267.5	233.5	14.6	Travis County	576,407	454.3	434.0	4.7
OHIO					UTAH				
Butler County	291,479	148.0	135.7	9.1	Salt Lake County	725,956	366.3	363.0	.9
Cuyahoga County	1,412,140	1,051.2	933.7	12.6	Utah County	263,590	68.2	64.9	5.1
Franklin County	961,437	781.2	703.8	11.0	VIRGINIA				
					Fairfax County	818,584	1,019.3	910.8	11.9
					Norfolk City	261,229	118.9	106.1	12.1

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1991 and Prior Periods—Continued

(Million dollars)

Area	Area popula- tion, 1990 ¹	Collections, 12 months ending June			Area	Area popula- tion, 1990 ¹	Collections, 12 months ending June		
		1991	1990	Percent change			1991	1990	Percent change
Virginia Beach City	393,069	217.4	199.6	8.9	Spokane County	361,364	154.2	152.3	1.2
WASHINGTON					WISCONSIN				
King County	1,507,319	1,096.6	993.2	10.4	Dane County	367,085	326.3	284.2	14.8
Pierce County	586,203	283.2	259.7	9.0	Milwaukee County	959,275	883.1	848.0	4.1
Snohomish County	465,642	246.2	217.5	13.2	Waukesha County	304,715	363.7	303.6	20.0

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1990 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: June 1991 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	2nd quarter 1991 (thousand dollars)	12-month periods			2nd quarter 1991 (thousand dollars)	12-month periods		
		Year ending June 1991 (thousand dollars)	Percent change from—			Year ending June 1991 (thousand dollars)	Percent change from—	
			Year ending March 1991	Year ending June 1990			Year ending March 1991	Year ending June 1990
United States, Total ²	88,081,673	309,293,273	.6	3.4	26,471,881	103,273,986	.7	3.4
Alabama	999,461	3,939,403	.8	5.3	265,284	1,051,538	-.5	3.0
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	1,474,815	4,602,197	3.3	5.3	511,555	2,005,802	.7	4.6
Arkansas	630,796	2,332,617	.5	3.7	225,458	882,676	1.8	4.1
California	12,438,971	44,743,011	-1.8	3.1	3,568,215	14,294,104	-1.5	5.3
Colorado	894,788	3,163,025	1.2	4.8	206,426	844,673	.5	2.5
Connecticut	1,811,515	5,268,657	2.3	.8	811,429	2,670,308	6.1	9.3
Delaware	327,182	1,163,747	.8	3.1	(X)	(X)	(X)	(X)
Florida	3,612,921	13,389,595	-2.1	.6	2,158,510	8,107,647	-1.6	-1.0
Georgia	1,865,182	7,144,952	-.3	1.0	685,212	2,663,201	.1	.9
Hawaii	631,859	2,618,956	2.7	12.2	304,241	1,278,737	-.3	8.7
Idaho	380,042	1,183,837	2.3	3.9	100,391	404,164	1.2	5.5
Illinois	3,634,504	13,235,381	-.9	2.9	980,967	4,107,890	-.9	1.0
Indiana	1,756,486	6,186,268	-	1.0	594,292	2,537,926	-1.9	-.5
Iowa	934,660	3,432,553	.7	3.8	242,962	977,057	.6	3.5
Kansas	896,857	2,835,467	3.6	5.9	229,253	918,211	.9	5.2
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	1,464,582	4,595,178	3.4	7.9	453,704	1,554,795	7.8	9.0
Maine	408,932	1,525,208	-2.8	-1.8	119,210	497,069	.5	-2.3
Maryland	2,212,714	6,401,426	.7	-.5	514,980	1,540,887	-.9	-2.0
Massachusetts	2,801,218	9,382,269	1.5	1.2	496,835	1,909,434	.7	-2.4
Michigan	2,485,186	10,682,655	-3.3	-5.0	679,867	2,963,228	-2.2	-8.3
Minnesota	2,035,628	7,018,262	1.4	3.5	549,545	1,963,433	3.2	5.0
Mississippi	673,132	2,486,588	.7	5.4	277,810	1,120,155	-	2.9
Missouri	1,407,326	4,995,993	-1.9	1.2	471,557	1,863,373	-.6	-1.9
Montana	262,309	856,323	-8.8	-	(X)	(X)	(X)	(X)
Nebraska	515,071	1,762,463	3.8	16.4	161,837	620,487	5.5	22.2
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	209,095	599,857	-1.3	.2	(X)	(X)	(X)	(X)
New Jersey	3,762,210	11,773,720	4.6	13.1	1,041,482	4,042,805	4.9	22.8
New Mexico	559,108	2,070,412	1.2	4.3	234,252	914,287	2.0	9.9
New York ³	7,331,055	28,954,556	2.0	3.3	1,468,824	6,063,535	5.4	.7
North Carolina	2,226,265	7,847,725	.1	.1	453,772	1,688,321	-1.3	-4.6
North Dakota	208,123	745,802	2.3	5.5	68,871	264,790	4.7	.1
Ohio	3,450,400	11,555,042	.4	1.0	916,853	3,574,541	.1	-.4
Oklahoma	1,091,305	3,872,552	3.0	13.6	242,250	963,579	2.5	14.1
Oregon	981,222	3,033,502	4.2	8.9	(X)	(X)	(X)	(X)
Pennsylvania	4,940,179	13,242,472	1.4	.7	1,042,434	4,197,700	-.5	-.6
Rhode Island	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	965,510	3,944,548	-2.0	.8	367,782	1,437,473	-1.2	-.7
South Dakota	122,024	516,187	1.9	8.1	59,500	247,974	1.7	4.3
Tennessee	1,210,507	4,264,169	.5	.7	597,605	2,363,252	-	.8
Texas	3,876,028	15,712,737	1.6	7.9	2,085,568	8,182,086	2.4	9.6
Utah	572,321	1,811,545	5.7	-	183,480	737,855	7.0	-.1
Vermont	206,831	686,818	.6	2.7	27,572	125,611	-3.2	-7.7
Virginia	2,109,091	6,861,736	1.1	.6	384,285	1,550,098	-1.0	-1.9
Washington	2,083,076	7,948,830	2.1	7.6	1,189,920	4,758,204	1.1	6.4
West Virginia	674,559	2,341,408	.5	5.2	210,247	817,256	1.3	6.9
Wisconsin	2,404,482	7,017,024	4.5	7.0	677,229	2,026,710	.5	2.2
Wyoming	167,999	609,590	1.7	2.6	38,515	170,873	.5	6.9
Exhibit: Dist. Of Columbia ..	610,377	2,356,210	-.8	1.2	124,409	473,128	-.3	-1.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1991 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	2nd quarter 1991 (thousand dollars)	12-month periods			2nd quarter 1991 (thousand dollars)	12-month periods		
		Year ending June 1991 (thousand dollars)	Percent change from—			Year ending June 1991 (thousand dollars)	Percent change from—	
			Year ending March 1991	Year ending June 1990			Year ending March 1991	Year ending June 1990
United States, Total ²	5,331,164	20,573,203	1.6	6.5	1,540,935	5,905,525	1.5	7.1
Alabama	73,149	290,884	-.6	-.7	17,302	68,336	-.9	-.2
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	96,164	362,019	5.1	6.8	13,826	51,796	2.5	10.3
Arkansas	63,154	222,287	3.6	2.8	15,880	60,592	.2	-1.5
California	544,475	2,002,286	11.4	47.3	183,986	755,530	-1.2	-3.3
Colorado	84,463	328,713	1.4	2.1	15,860	61,259	1.6	2.4
Connecticut	118,025	363,452	12.9	15.5	37,142	122,356	6.0	2.5
Delaware	21,380	66,216	3.6	4.2	5,059	17,188	10.3	47.4
Florida	208,093	781,317	1.0	.7	114,802	428,042	7.1	30.6
Georgia	112,470	451,102	.1	2.6	28,268	85,162	-1.4	-2.5
Hawaii	13,214	53,188	-.6	-	6,926	26,262	6.1	11.8
Idaho	25,797	111,537	.5	3.6	4,264	17,158	.8	17.8
Illinois	249,616	1,024,491	-1.2	11.8	81,805	319,033	-1.5	-.7
Indiana	142,283	588,048	1.3	4.0	21,719	102,450	-7.2	-9.0
Iowa	73,686	330,531	-1.0	-1.4	23,891	86,523	2.1	1.5
Kansas	59,589	234,725	.1	4.6	13,287	54,584	-1.6	-2.5
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	111,754	444,890	.5	13.2	22,298	83,575	5.5	21.7
Maine	31,064	130,004	-2.3	-5.6	12,056	43,844	.8	1.9
Maryland	112,043	443,563	-.7	-1.4	20,916	61,320	3.9	2.6
Massachusetts	137,772	448,317	(NA)	(NA)	35,282	144,423	-1.8	-4.2
Michigan	183,344	723,823	-1.1	-.9	64,110	255,939	-1.0	-2.9
Minnesota	114,649	457,572	.2	-.8	45,595	153,740	-.7	.6
Mississippi	63,917	319,994	-.2	5.3	13,114	50,914	-.2	-
Missouri	87,396	364,998	.7	2.8	19,840	78,063	-.4	-.3
Montana	24,686	110,123	-1.9	-1.7	3,174	12,563	-1.1	.8
Nebraska	58,191	222,715	1.6	6.4	10,264	38,962	.4	1.8
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	31,886	90,718	4.1	11.8	13,365	39,923	1.3	4.1
New Jersey	99,483	400,186	-1.2	-3.3	73,431	275,833	8.8	36.1
New Mexico	44,444	171,976	2.1	4.6	4,464	17,560	-.5	-.6
New York ³	118,840	494,042	-2.5	-5.4	158,249	611,497	1.3	9.4
North Carolina	214,832	825,424	-.1	4.0	4,181	15,191	-.9	-.8
North Dakota	17,803	74,247	-	2.0	4,329	16,531	.8	1.8
Ohio	257,897	1,035,493	1.2	6.6	54,109	211,836	-.7	-3.4
Oklahoma	84,738	321,232	1.7	1.9	18,449	69,632	-.6	-4.5
Oregon	68,625	258,969	1.9	9.8	20,681	83,231	-1.4	6.9
Pennsylvania	171,463	722,719	-1.9	-3.0	55,002	213,419	.2	-1.6
Rhode Island	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	83,187	340,112	-3.3	-5.1	8,764	30,335	2.0	2.7
South Dakota	16,650	72,855	.9	5.4	3,700	13,890	2.4	3.2
Tennessee	158,303	635,248	-1.0	.8	20,269	78,390	-1.1	-.9
Texas	377,556	1,500,607	-.6	-.4	153,095	594,756	8.1	44.9
Utah	50,624	163,300	7.2	6.3	6,351	20,654	1.6	-6.9
Vermont	13,204	52,212	-.5	-2.8	3,018	12,094	1.4	.5
Virginia	170,293	620,273	-1.3	-.3	4,115	15,458	-1.6	-4.9
Washington	150,291	584,960	3.0	21.0	36,866	140,252	-	1.1
West Virginia	52,288	205,981	-	-1.3	8,046	31,741	-1.8	-1.5
Wisconsin	184,829	546,507	.9	3.3	36,667	141,452	-.2	.5
Wyoming	10,054	38,047	1.5	15.2	1,218	5,149	-6.4	-6.0
Exhibit: Dist. Of Columbia ..	6,165	28,335	-2.7	-4.9	2,497	8,804	-.8	-5.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1991 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	2nd quarter 1991 (thousand dollars)	12-month periods			2nd quarter 1991 (thousand dollars)	12-month periods		
		Year ending June 1991 (thousand dollars)	Percent change from—			Year ending June 1991 (thousand dollars)	Percent change from—	
			Year ending March 1991	Year ending June 1990			Year ending March 1991	Year ending June 1990
United States, Total ²	890,636	3,389,654	1.6	6.4	28,964,229	98,661,328	.2	3.5
Alabama	26,604	109,068	.8	(NA)	332,898	1,160,005	2.8	5.6
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	9,686	39,809	-1.8	-1.2	479,969	1,245,646	9.9	17.1
Arkansas	6,357	23,992	-1.1	-2.5	218,582	793,939	.6	7.4
California	27,330	128,730	-3.3	.3	4,629,574	16,817,244	-4.7	-
Colorado	4,997	19,414	-1.4	-6.8	447,961	1,461,191	2.5	8.0
Connecticut	15,623	52,790	11.5	13.3	286,012	474,609	-12.0	-23.0
Delaware	3,149	8,896	(NA)	(NA)	113,125	463,793	-2.6	1.6
Florida	142,366	542,002	3.9	17.1	(X)	(X)	(X)	(X)
Georgia	29,620	115,042	-2	-1.8	741,649	2,947,681	.4	2.8
Hawaii	9,436	40,795	-9	1.1	186,218	872,734	9.9	25.6
Idaho	5,300	12,583	20.8	.8	165,053	446,149	4.3	10.7
Illinois	14,501	63,626	-4	.2	1,312,098	4,538,544	-3	5.8
Indiana	8,928	33,257	-3.3	-4.6	681,073	2,183,972	3.6	4.5
Iowa	3,265	12,708	.4	.9	352,738	1,343,571	-4	5.7
Kansas	13,077	51,829	.7	4.1	348,104	880,739	8.3	2.8
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	10,977	42,906	.4	.2	262,924	798,459	1.6	8.0
Maine	8,037	34,934	-2.1	1.4	168,432	580,749	-3.3	-
Maryland	8,752	26,324	-1.7	-5	1,076,686	2,931,020	1.0	2.3
Massachusetts	6,572	57,718	-16.1	-19.3	1,624,645	5,064,256	.8	4.0
Michigan	35,016	114,653	4.9	-5.0	719,387	3,639,563	-5.2	-5.2
Minnesota	15,452	55,573	-2.3	-4	861,778	2,974,553	-6	3.4
Mississippi	8,546	33,710	-1.4	1.8	166,531	479,602	6.8	11.4
Missouri	5,611	23,442	-9	-1.2	521,509	1,829,224	-5.4	2.2
Montana	3,274	13,016	-4.8	-1.7	87,206	281,638	-5	.7
Nebraska	3,808	15,935	-1.8	-1.1	187,708	603,112	4.8	21.7
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	4,409	12,794	.7	11.0	19,925	36,949	-12.3	-10.7
New Jersey	26,312	81,006	16.8	51.7	1,124,748	3,391,026	8.3	14.9
New Mexico	4,288	17,183	.3	.7	141,355	392,401	10.6	8.7
New York	57,439	247,716	4.9	26.6	3,846,452	14,502,334	-2	-1.4
North Carolina	39,227	153,565	.2	1.6	937,623	3,534,474	2.2	4.2
North Dakota	1,874	6,073	8.4	10.9	43,052	114,298	-	2.8
Ohio	16,379	65,558	-1.8	-1.4	1,271,083	4,216,655	.5	2.2
Oklahoma	13,711	55,514	-1	2.2	414,567	1,218,279	7.5	21.7
Oregon	2,521	10,471	-2.9	-3.2	678,834	1,983,705	6.0	8.6
Pennsylvania	39,618	142,908	6.3	2.1	1,042,563	3,274,657	-5	1.7
Rhode Island	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	40,377	114,187	-5	.4	287,767	1,386,649	-4.8	.5
South Dakota	2,300	9,581	.9	-7	(X)	(X)	(X)	(X)
Tennessee	15,613	62,195	-4	.2	75,160	97,033	-6.7	-5.8
Texas	99,833	373,656	3.6	13.3	(X)	(X)	(X)	(X)
Utah	2,395	13,166	-16.4	-15.3	265,726	646,274	10.4	3.8
Vermont	3,352	13,975	-6	-1.7	83,696	257,517	-2.5	2.6
Virginia	22,902	85,121	.2	1.8	1,005,535	3,251,476	3.0	5.7
Washington	37,716	116,747	.6	3.0	(X)	(X)	(X)	(X)
West Virginia	2,017	8,563	-1.1	-1	185,786	587,474	3.7	13.7
Wisconsin	9,807	39,787	-3.1	-	1,115,337	3,003,381	10.5	14.4
Wyoming	162	992	-9.4	-11.7	(X)	(X)	(X)	(X)
Exhibit: Dist. of Columbia...	1,659	6,203	-1.7	-1.7	181,646	619,657	-2.7	-1.2

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1991 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	2nd quarter 1991 (thousand dollars)	12-month periods			2nd quarter 1991 (thousand dollars)	12-month periods		
		Year ending June 1991 (thousand dollars)	Percent change from—			Year ending June 1991 (thousand dollars)	Percent change from—	
			Year ending March 1991	Year ending June 1990			Year ending March 1991	Year ending June 1990
United States, Total ²	7,612,209	20,757,632	— .1	— 3.8	3,099,661	10,860,257	.2	3.3
Alabama	76,411	169,558	1.8	— 12.5	33,068	148,134	2.8	15.9
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	101,383	192,325	12.0	6.9	58,651	216,867	— 4.5	— 4.4
Arkansas	48,813	122,234	— 2.3	— 3.5	20,938	68,773	.2	— 10.1
California	1,507,138	4,440,479	— 4.0	— 9.9	350,809	1,298,012	6.4	12.1
Colorado	53,024	117,345	— 8.2	.3	27,099	103,125	1.0	— 3.4
Connecticut	229,519	538,901	1.7	— 20.7	56,720	155,432	— .7	— 3.2
Delaware	54,868	122,457	4.2	4.0	5,745	20,628	— 5.9	— 15.6
Florida	207,706	496,725	— 20.9	— 28.9	83,854	609,806	— 8.9	11.9
Georgia	124,554	417,007	— 10.0	— 13.9	42,833	100,102	6.8	1.6
Hawaii	50,497	116,380	11.5	22.8	5,296	20,935	1.3	4.6
Idaho	29,299	59,712	— 6.1	— 17.9	13,732	58,159	— 2.6	— 18.2
Illinois	367,519	940,760	— 3.9	.2	190,062	638,628	— 2.0	— 1.9
Indiana	150,188	319,442	— 4.2	— 10.6	68,001	165,705	— 12.6	— 8.2
Iowa	94,746	201,930	8.9	1.2	53,427	229,836	.9	3.6
Kansas	103,507	212,948	9.3	1.2	28,429	113,220	— 1.0	9.6
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	171,483	333,936	1.6	.3	24,615	76,461	— 1.4	— 6.6
Maine	22,318	76,052	.1	31.9	15,055	54,808	— 1.6	— .1
Maryland	79,475	255,486	34.6	— 8.1	63,999	152,914	.9	— 1.5
Massachusetts	241,206	719,568	11.6	— 18.0	69,984	305,204	— 1.5	14.7
Michigan	413,967	1,686,064	— 6.1	— 5.9	136,660	480,284	— 1.6	— 4.6
Minnesota	109,379	458,271	.7	— 4.9	126,953	389,479	7.1	14.9
Mississippi	37,738	139,823	5.3	16.5	17,856	83,621	— 6.5	— 7.2
Missouri	107,793	224,759	— .1	1.5	56,070	208,279	— 1.1	— 2.2
Montana	34,870	70,825	— 25.2	— 11.8	11,078	37,674	— 3.8	— 2.9
Nebraska	29,197	81,947	— .2	13.9	14,937	58,511	— 1.6	— 1.5
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	43,907	122,205	— 6.1	— 3.5	20,139	55,737	1.5	— 4.0
New Jersey	482,750	1,030,621	— 1.2	— 8.2	82,664	342,176	— 3.3	— 3.5
New Mexico	22,913	52,597	.1	— 17.3	25,639	102,334	.9	— 1.9
New York	544,254	2,242,160	10.4	26.6	155,800	620,100	1.7	1.6
North Carolina	182,628	499,957	— 4.3	— 15.8	61,023	255,754	— .3	— 2.8
North Dakota	21,680	49,112	2.5	13.2	10,790	40,452	3.2	6.5
Ohio	337,056	630,183	1.5	— 2.1	154,654	418,575	.3	3.4
Oklahoma	45,044	137,581	3.7	43.4	81,276	319,794	— 4.4	30.7
Oregon	62,101	149,074	1.6	.9	61,496	255,703	.7	10.5
Pennsylvania	616,428	1,157,394	8.3	2.8	161,033	429,959	3.7	— 9.4
Rhode Island	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	35,193	151,434	— .7	.3	22,498	81,952	— 1.5	— 7.9
South Dakota	8,620	38,778	2.2	26.0	10,557	41,821	11.8	63.9
Tennessee	137,875	345,542	8.0	4.1	66,177	163,087	— .6	— 2.3
Texas	(X)	(X)	(X)	(X)	256,920	785,222	.2	3.5
Utah	31,294	80,510	— 13.1	— 21.0	11,720	46,542	— 1.0	17.1
Vermont	9,578	27,386	6.4	1.0	20,492	40,773	27.6	3.3
Virginia	158,821	285,106	5.6	— 6.9	71,045	267,115	2.8	1.2
West Virginia	73,282	191,214	— 6.1	— 13.7	31,121	86,408	2.5	15.5
Washington	(X)	(X)	(X)	(X)	58,143	213,255	5.3	11.7
Wisconsin	106,687	440,918	1.6	1.0	50,516	175,295	— .4	— 1.6
Wyoming	(X)	(X)	(X)	(X)	15,674	41,083	— 3.7	— 12.2
Exhibit: Dist. Of Columbia ..	48,203	131,878	1.5	— 8.1	4,387	18,026	— 1.9	11.0

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the five dependent transportation districts.⁴Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

Individual income tax. Tax rate reductions effective beginning with the 1990 tax year.

Corporation net income tax. Basis of tax changed from a graduated tax rate to a flat rate effective for tax years beginning with the 1990 tax year.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989. Tax rate returned to 4.75 percent effective January 1, 1991.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990, and from 14 to 15 cents per gallon effective January 1, 1991.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989, and from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Additional tax imposed effective for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989. In addition, truck registration fees increased effective January 1, 1990.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 20 to 22 cents per gallon effective July 1, 1990.

Individual income tax. Capital gains and dividends tax being phased out, beginning with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990, and from 19 to 24 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Motor vehicles may be registered for 2 years effective July 20, 1990. Various operators' license fees increased effective July 2, 1990.

FLORIDA

Tobacco products sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989. Other fee increases became effective June 1, 1990, and again on July 1, 1990.

IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989, and from 16 to 19 cents per gallon effective January 1, 1990.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

IOWA

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

KANSAS

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1991, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989, and from 31 to 33 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

MARYLAND

Tobacco product sales tax. Tax rate increased from 13 to 16 cents per pack effective June 1, 1991.

Individual income tax. Deduction for net capital gains to be phased out effective for tax years beginning after 1990.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1991, was 21 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased from 38 to 43 cents per pack effective June 1, 1991.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989. Tax rate reverted to 4.225 percent effective July 1, 1990.

MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated after January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1991, was 23.9 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning after 1989, and again after 1990.

Corporation net income tax. Tax rates increased for tax years beginning after 1989. In addition, surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991.

NEVADA

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990, and from 16 to 18 cents per gallon effective June 16, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990.

Motor vehicle and operators' license tax. Additional vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

NEW YORK

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

NORTH CAROLINA

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of June 30, 1991, was 22.3 cents per gallon.

Individual income tax. Tax rate increases became effective for tax years beginning after 1990.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

Motor vehicle and operators' license tax. Additional motor vehicle titling fees imposed effective October 1, 1989.

Note: A general tax amnesty program was in effect from September 1, 1989, through December 1, 1989.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 6 to 5 percent effective December 6, 1989.

OHIO

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective July 1, 1990.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective January 1, 1990, and from 18 to 20 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus was refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus was refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

PENNSYLVANIA

Corporation net income tax. Tax rate increased effective retroactively to January 1, 1991.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1991, was 26 cents per gallon.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991.

Motor vehicle and operators' license tax. Tax for automobiles changed from a basis on vehicle weight to a flat fee effective March 16, 1990.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1991, was 18 cents per gallon.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

TENNESSEE

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990. In addition, a sales tax amnesty program was in effect February 11, 1991, through March 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Note: A tax amnesty was in effect from February 11, 1991 through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

VERMONT

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1991.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Individual income tax. Tax rate increased from 25 to 28 percent of Federal tax liability for tax years beginning after 1989. In addition, a surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

Note: A general tax amnesty program was in effect from January 15, 1990, through March 31, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990, and from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20.8 to 21.5 cents per gallon effective April 1, 1990, and from 21.5 to 22.2 cents per gallon effective April 1, 1991.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991.

WYOMING

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990. In addition, registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Some tax rates were decreased and others increased effective July 1, 1990.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

Appendix B. Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Second Quarter 1991 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1991									
2nd quarter	111,667	72,547	7,756	20,044	² 1,135	² 11	7,060	2,485	629
1st quarter	101,995	70,987	7,550	19,088	² 1,068	² 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
12 MONTHS ENDING									
June 1991	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.²Allocation between retirement funds is estimated.